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ATTORNEYS AT LAW

October 1, 2007

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

Re: WC Docket No. 05-68 – Prepaid Calling Card Provider Certification

Dear Ms. Dortch:

Attached please find the quarterly certification for Allcom Distribution Corp., in accordance with 47 C.F.R. § 64.5001(c).

Please call me if you have any questions.

Sincerely,

/s/ John T. Nakahata  
John T. Nakahata  
*Counsel to Allcom Distribution Corp.*

cc: Mr. Jae S. Kim  
Ms. Debbie Kim